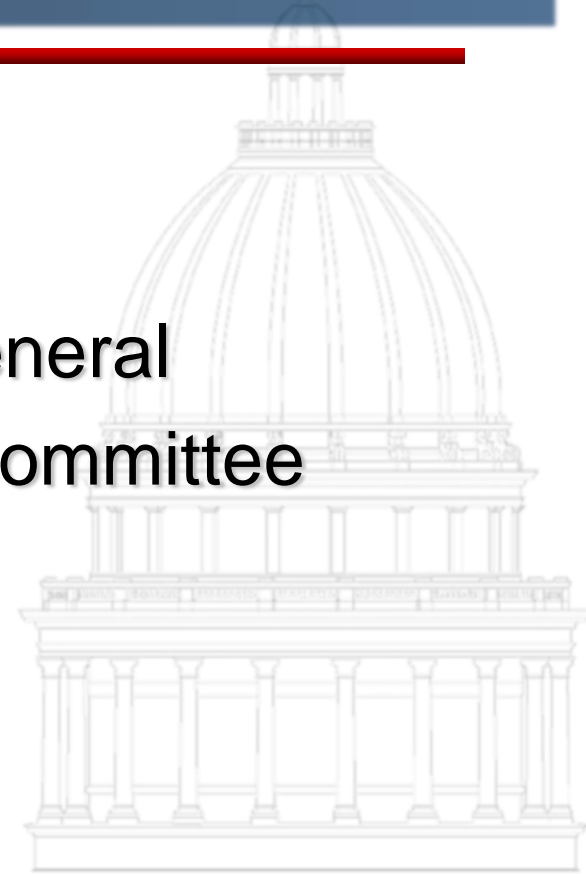

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August 14, 2018

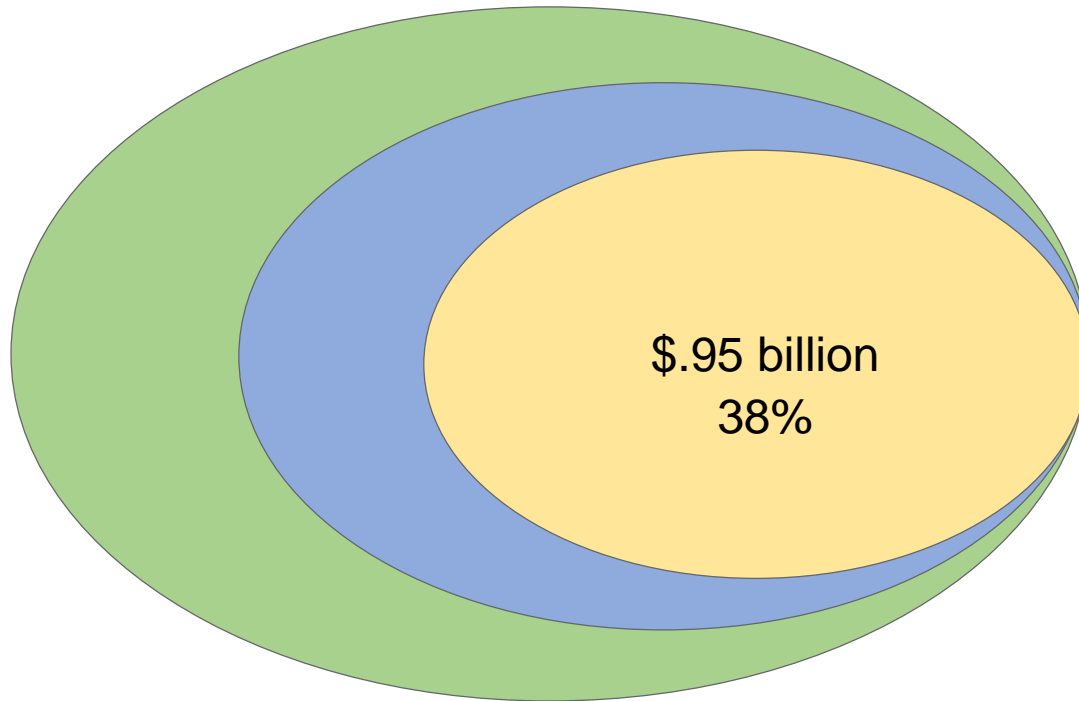


Chapter II

The OIG Has Neglected Oversight of ACOs



ACOs Managed 38% of 2017 Medicaid Expenditures



■ All other Medicaid patient expenditures

■ ACO patient expenditures

1. Tracking/differentiating
2. Independent reviews
3. Quality control
4. Performance audits
5. Reports on ACO recoveries

FOR MORE INFORMATION

ACOs Are Not Identifying and Recovering Enough Overpayments

FFY	Dollars Managed	Investi- gations	Over- payments Identified	Overpayments Recovered	Target Recoveries
University of Utah Health Plan					
2013	\$165,651,678	N/A	N/A	N/A	\$1,656,517
2014	230,200,362	28	\$292,639	\$145,877	2,302,004
2015	283,293,854	25	86,997	54,095	2,832,939
Molina					
2013	181,895,300	11	121,213	65,000	1,818,953
2014	221,141,221	10	1,308,854	0	2,211,412
2015	249,878,674	8	12,952	0	2,498,787
SelectHealth					
2013	167,111,345	15	0	0	1,671,113
2014	371,583,281	9	0	0	3,715,833
2015	399,945,850	20	0	0	3,999,459
Total	\$2,270,701,565	126	\$1,822,655	\$264,972	\$22,707,016

FOR MORE INFORMATION

See pages 11-13

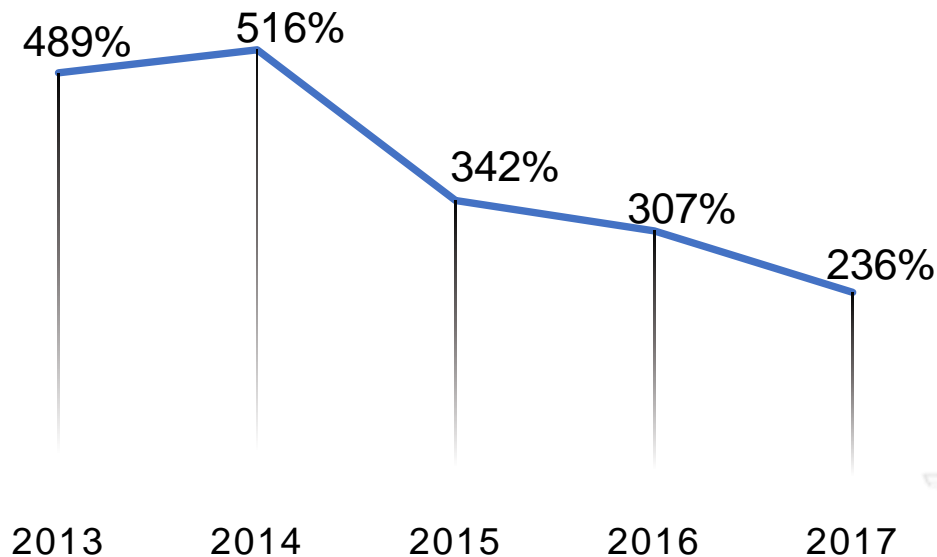
Chapter III

OIG Processes and Accountability Need Improvement



OIG Reported Recoveries Have Declined

	2013	2014	2015	2016	2017
Recoveries	\$12,100,385	\$11,570,604	\$8,809,157	\$8,031,309	\$6,336,431
Expenses	\$2,472,266	\$2,241,697	\$2,577,847	\$2,619,030	\$2,689,993



FOR MORE INFORMATION

See pages 16-17

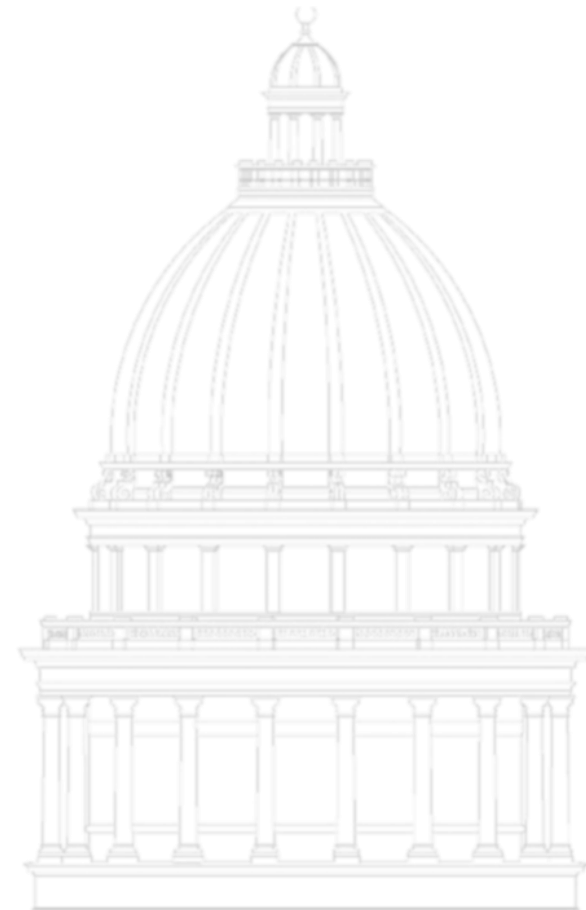


OIG Can Improve Practices in Three Areas

- Cost Avoidance Metric
- Annual Audit Planning
- Audit Completion Rate

FOR MORE INFORMATION

See pages 17-19

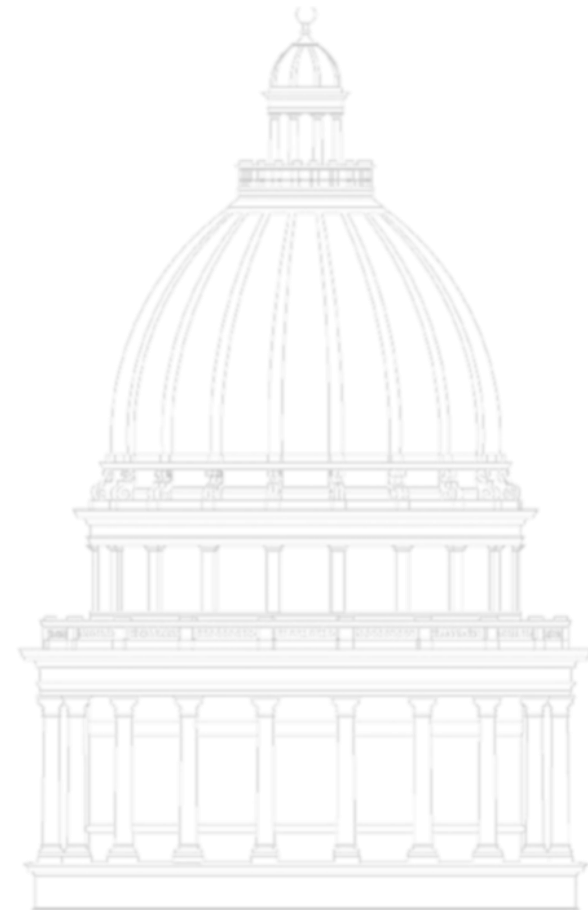


We Recommend Implementing One of Three Enhanced Accountability Options

- Hearings in the EAC
- OIG Oversight Board
- State Auditor

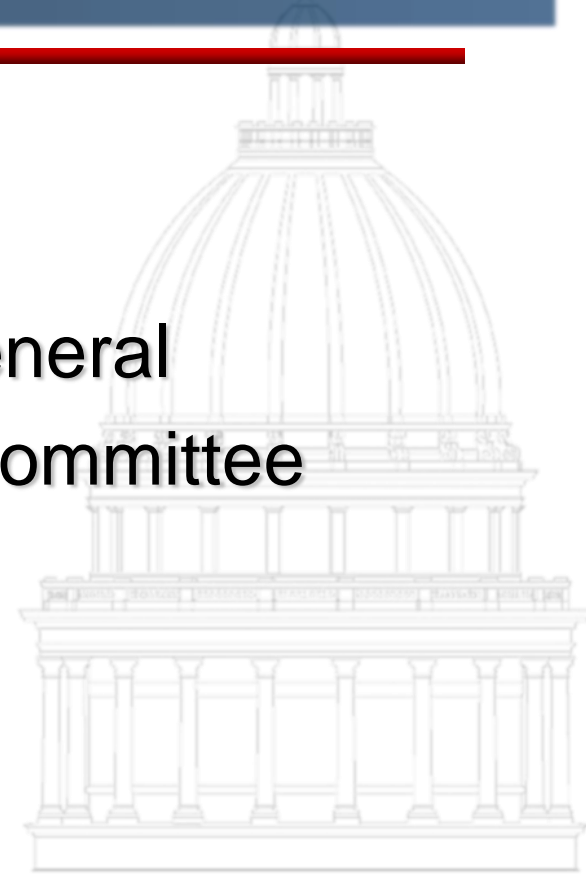
FOR MORE INFORMATION

See pages 20-21



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Performance Audits of ACOs Were Lacking

Audit	Date	Completed
ACO Implementation Project Management*	10/15/2012	Yes
Medicaid Administrative Expense Payable Controls	6/18/2013	No
ACO Network Adequacy	5/23/2016	No
Medicaid Third-Party Liability (TPL) Recovery Process	10/25/2016	No
Encounter Data Quality Assurance	9/20/2017	In-process
MCO Recipient Enrollment	11/30/2017	In-process
EQRO Validation	12/12/2017	In-process

FOR MORE INFORMATION

See pages 9-10